Department of the Treasury—Internal Revenue Service (99)
U.S. Individual Income Tax Return

2011 OMB No. 1545-0074 IRS Use Only—Do not write or staple in this space.

ш.	0.0.	IIIdividadi iiio	onic ru	A INCLUIII —		- Oivi	ID 140. 1340	7-0074 1110 030	5 Offiny —	Do not write or staple in this	opacc.
For the year Jan. 1-Dec	c. 31, 2011	, or other tax year beginning		,,,	2011, endi	ing	, 2	20	Se	ee separate instruction	ons.
Your first name and	initial		Last nam	пе					Yo	our social security nun	nber
Samuel P			Taxp	ayer					1	23-45-6789	
If a joint return, spou	ıse's first	name and initial	Last nam	ne					Sp	oouse's social security nu	umber
Felicity O)		Taxp	aver					4	32-19-8765	
	·	treet). If you have a P.O.						Apt. no		Make sure the SSN(s)	above
789 Tuxedo	Driv	<i>7</i> e								and on line 6c are co	
City, town or post offic	e, state, a	nd ZIP code. If you have a	foreign addres	s, also complete spaces b	elow (see	instructio	ons).		1	Presidential Election Can	npaign
Bronxville	NY 1	.0708								eck here if you, or your spouse	
Foreign country nam	ne			Foreign province/o	county		I	oreign postal co		itly, want \$3 to go to this fund. ox below will not change your	
										and. Nou N	
Filing Chatrin	1	Single				4	Head of ho	usehold (with a	Jalifvino	person). (See instruction	ns.) If
Filing Status	2		ly (even if o	only one had income)						not your dependent, en	,
Check only one	3	_		er spouse's SSN abo			child's nam	e here. >			
box.		and full name here	•	•		5 🗌	Qualifying	widow(er) with	n deper	ndent child	
Evamptions	6a	X Yourself. If som	neone can c	claim you as a depen	dent, do	not ch	neck box (За)	Boxes checked	
Exemptions	b	Spouse							j	on 6a and 6b No. of children	2
	С	Dependents:		(2) Dependent's	(3) De	pendent's		if child under age		on 6c who:	2
	(1) First	name Last na	me	social security number	relation	ship to yo		ying for child tax c (see instructions)	reait	lived with youdid not live with	2
	Cyri	l T Taxpay	er	123-45-1234	Son					you due to divorce or separation	
If more than four	Heid	i W Taxpay	er	123-23-2345	Daug	hter		\boxtimes		(see instructions)	
dependents, see instructions and	Sydn	ey D Taxpay	er	123-54-9876	Pare	nt				Dependents on 6c not entered above	1
check here ►	'									Add numbers on	
_	d	Total number of exe	mptions cla	aimed						lines above	5
Income	7	Wages, salaries, tips	s, etc. Attac	ch Form(s) W-2 .					7	72,000.	
IIICOIIIE	8a	Taxable interest. At	tach Sched	lule B if required .					8a	327.	
	b	Tax-exempt interes	t. Do not ir	nclude on line 8a .		8b					
Attach Form(s)	9a	Ordinary dividends.	Attach Sch	edule B if required					9a	450.	
W-2 here. Also attach Forms	b	Qualified dividends				9b		425.			
W-2G and	10	Taxable refunds, cre	edits, or offs	sets of state and loca	al incom	e taxes			10	400.	
1099-R if tax	11	Alimony received .							11		
was withheld.	12	Business income or (loss). Attach Schedule C or C-EZ								80,486.	
	13	Capital gain or (loss). Attach Sc	chedule D if required.	. If not re	equired,	, check he	ere ▶ 🔲	13	572.	
If you did not get a W-2,	14	Other gains or (losse	es). Attach l	Form 4797					14		
see instructions.	15a	IRA distributions .	15a		b	Taxab	ole amount		15b	1	
	16a	Pensions and annuiti	es 16a		b	Taxab	ole amount		16b	1	
France but de	17	Rental real estate, re	oyalties, pa	rtnerships, S corpora	ations, tr	usts, et	tc. Attach	Schedule E	17		
Enclose, but do not attach, any	18	Farm income or (los	s). Attach S	Schedule F					18		
payment. Also,	19	Unemployment com							19		
please use	20a	Social security benef	its 20a		b	Taxab	ole amount		20b		
Form 1040-V.	21	Other income. List t							21		
	22	Combine the amounts	in the far rig	tht column for lines 7 th	rough 21		your total	income -	22	154,235.	
Adjusted	23	Educator expenses			·	23					
Gross	24			rvists, performing artists							
Income				ch Form 2106 or 2106-		24			_		
	25			ion. Attach Form 888		25			_		
	26	0 1		3903		26		505			
	27			nt tax. Attach Schedule	SE .	27		,685.			
	28	Self-employed SEP				28	14	,960.			
	29			e deduction		29			-		
	30			savings		30	^	000			
	31a	* *	•	$N \rightarrow 123-12-12$		31a	9	,000.			
	32					32					
	33 34			n		33					
	34 35			duction. Attach Form 8	—	35					
	36	·			_	33			26	29,645.	
	36 37	ŭ		his is your adjusted (ICOME		 •	36	124,590.	
	<u> </u>	2421401 III 0 00 II 0 I	<u></u> . II	io your dajusted !	უ. ააა 	. 5 5 1 1 1 6		· · · · ·	31	<u> </u>	

_	n
Page	_

Form 1040 (2011)

Tax and	38	Amount from line 37 (adjusted gross income)		<u>.</u>	38	124,590.	
	39a	Check	Total	boxes			
Credits		if: Spouse was born before January 2, 1947, Blind.	1	I			
Standard	b	If your spouse itemizes on a separate return or you were a dual-status alies			一		
Deduction	40	Itemized deductions (from Schedule A) or your standard deduction (s			40	34,223.	
for—	41	Subtract line 40 from line 38			41	90,367.	
 People who check any 						18,500.	
box on line 39a or 39b or	42	Exemptions. Multiply \$3,700 by the number on line 6d				· ·	
who can be	43	Taxable income. Subtract line 42 from line 41. If line 42 is more than li				71,867.	
claimed as a dependent,	44	Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4	4972 c	962 election	n 44	10,119.	
see	45	Alternative minimum tax (see instructions). Attach Form 6251			45		
instructions.	46	Add lines 44 and 45			▶ 46	10,119.	
 All others: Single or 	47	Foreign tax credit. Attach Form 1116 if required 47					
Married filing	48	Credit for child and dependent care expenses. Attach Form 2441 48					
separately, \$5,800	49	Education credits from Form 8863, line 23 49		1,500.			
Married filing	50	Retirement savings contributions credit. Attach Form 8880 50		,			
jointly or Qualifying	51	Child tax credit (see instructions)		250.			
widow(er),	52	Residential energy credits. Attach Form 5695		230.			
\$11,600	53	Other credits from Form: a 3800 b 8801 c 53			_		
Head of household,						1 750	
\$8,500	54	Add lines 47 through 53. These are your total credits			54	1,750.	
	55	Subtract line 54 from line 46. If line 54 is more than line 46, enter -0-			55	8,369.	
Other	56	Self-employment tax. Attach Schedule SE	_	_	56	9,886.	
Taxes	57	Unreported social security and Medicare tax from Form: a 4137	b L	8919	57		
Tuxes	58	Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5	5329 if r	equired	58		
	59a	Household employment taxes from Schedule H			59a		
	b	First-time homebuyer credit repayment. Attach Form 5405 if required .			59b		
	60	Other taxes. Enter code(s) from instructions			60		
	61	Add lines 55 through 60. This is your total tax			▶ 61	18,255.	
Payments	62	Federal income tax withheld from Forms W-2 and 1099 62		8,000.			
	63	2011 estimated tax payments and amount applied from 2010 return 63		8,934.			
If you have a	64a	Earned income credit (EIC)					
qualifying	b	Nontaxable combat pay election 64b					
child, attach							
Schedule EIC.	65	Additional child tax credit. Attach Form 8812		1,000.			
	66	American opportunity credit from Form 8863, line 14 66		1,000.			
	67	First-time homebuyer credit from Form 5405, line 10 67					
	68	Amount paid with request for extension to file 68					
	69	Excess social security and tier 1 RRTA tax withheld 69					
	70	Credit for federal tax on fuels. Attach Form 4136 70					
	71	Credits from Form: a 2439 b 8839 c 8801 d 8885 71					
	72	Add lines 62, 63, 64a, and 65 through 71. These are your total payment	nts .	!	72	17,934.	
Refund	73	If line 72 is more than line 61, subtract line 61 from line 72. This is the	amoun	t you overpaic	I 73		
	74a	Amount of line 73 you want refunded to you. If Form 8888 is attached,	, check	here . ▶□	74a		
Direct deposit?	▶ b	Routing number	Check	ing Saving	s		
See	▶ d	Account number X X X X X X X X X X X X X X					
instructions.	75	Amount of line 73 you want applied to your 2012 estimated tax ▶ 75	_ , , _				
Amount	76	Amount you owe. Subtract line 72 from line 61. For details on how to p	oav. see	instructions	▶ 76	321.	
You Owe	77	Estimated tax penalty (see instructions)	ouj, oo		70	521.	
	D.	you want to allow another person to discuss this return with the IRS (see	o inotru	otiono)?	Vac Can	anlata halaw	No.
Third Party	DC	you want to allow another person to discuss this return with the ind (see	e mstru	Cuons)?	res. Con	nplete below. 🛛 🗎	NO
Designee	De	signee's Phone		Personal ide		1	
		no no		number (PIN	J)	<u> </u>	
Ciarra	naı			•			
Sign	nai Un	der penalties of perjury, I declare that I have examined this return and accompanying sche					ief,
Sign Here	nai Un the	der penalties of perjury, I declare that I have examined this return and accompanying sche y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based o	on all infor		reparer has	s any knowledge.	ief,
	nai Un- the Yo	der penalties of perjury, I declare that I have examined this return and accompanying sche	on all infor		reparer has	s any knowledge. time phone number	ief,
Here Joint return? See instructions.	Unithe Yo	der penalties of perjury, I declare that I have examined this return and accompanying sche y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based o ur signature Date Your occupation	on all infor		reparer has	s any knowledge.	ief,
Here Joint return? See instructions. Keep a copy for	Unithe Yo	der penalties of perjury, I declare that I have examined this return and accompanying sche y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based o ur signature Date Your occupat	on all infor tion er		Dayt	s any knowledge. time phone number 914)456-7890 IRS sent you an Identity Prote	
Here Joint return? See instructions.	Unithe Yo	der penalties of perjury, I declare that I have examined this return and accompanying sche y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based o ur signature Date Your occupation	on all infor tion er cupation		Dayt (9 If the PIN, 6	s any knowledge. time phone number 914)456-7890	
Here Joint return? See instructions. Keep a copy for your records.	yo Sp	der penalties of perjury, I declare that I have examined this return and accompanying sche y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based of ur signature Date Your occupation Engineer Dusse's signature. If a joint return, both must sign. Date Spouse's occ	on all infor tion er cupation er		Dayt (9 If the PIN, 6 here	s any knowledge. time phone number 014)456-7890 IRS sent you an Identity Prote senter it (see inst.)	
Joint return? See instructions. Keep a copy for your records. Paid	yo Sp	der penalties of perjury, I declare that I have examined this return and accompanying sche y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based of ur signature Date Your occupation Engine Duse's signature. If a joint return, both must sign. Date Spouse's occupation Designe	on all infor tion er cupation er	mation of which p	Dayt (9 If the PIN, 6 here)	s any knowledge. time phone number 214)456-7890 IRS sent you an Identity Prote enter it (see inst.)	
Here Joint return? See instructions. Keep a copy for your records.	nal Unither Your Sp	der penalties of perjury, I declare that I have examined this return and accompanying sche y are true, correct, and complete. Declaration of preparer (other than taxpayer) is based of ur signature Date Your occupation Engine Duse's signature. If a joint return, both must sign. Date Spouse's occupation Designe	on all infor tion er cupation er	mation of which p	Dayt (9 If the PIN, 6 here)	s any knowledge. time phone number 0.1.4.) 456-7890 IRS sent you an Identity Prote enter it (see inst.) ck if PTIN	

SCHEDULE A (Form 1040)

Itemized Deductions

OMB No. 1545-0074

2011

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040.

► See Instructions for Schedule A (Form 1040).

Attachment Sequence No. **07**

name(s) snown on	FOIII	1040			10	ur sociai security number
Samuel P	& F	elicity Q Taxpayer			12	23-45-6789
Medical		Caution. Do not include expenses reimbursed or paid by others.				
and	1	Medical and dental expenses (see instructions)	1	17,111.		
Dental	2	Enter amount from Form 1040, line 38 2 124,590.				
Expenses	3	Multiply line 2 by 7.5% (.075)	3	9,344.		
Expenses	4	Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	7,767.
Taxes You	5	State and local (check only one box):				
Paid		a ⊠ Income taxes, or \	5	5,346.		
		b ☐ General sales taxes ∫				
	6	Real estate taxes (see instructions)	6	12,600.		
	7	Personal property taxes	7			
	8	Other taxes. List type and amount ▶				
			8			
	9	Add lines 5 through 8			9	17,946.
Interest	10	Home mortgage interest and points reported to you on Form 1098	10	5,700.		
You Paid	11	Home mortgage interest not reported to you on Form 1098. If paid				
		to the person from whom you bought the home, see instructions				
Note. Your mortgage		and show that person's name, identifying no., and address ▶				
interest						
deduction may			11			
be limited (see	12	Points not reported to you on Form 1098. See instructions for				
instructions).		special rules	12			
		Mortgage insurance premiums (see instructions)	13			
		Investment interest. Attach Form 4952 if required. (See instructions.)	14			
		Add lines 10 through 14			15	5,700.
Gifts to	16	Gifts by cash or check. If you made any gift of \$250 or more,				
Charity		see instructions	16	2,400.		
If you made a	17	Other than by cash or check. If any gift of \$250 or more, see	l			
gift and got a benefit for it,		instructions. You must attach Form 8283 if over \$500	17	410.	-	
see instructions.		Carryover from prior year	18			0.010
Casualty and	19	Add lines 16 through 18			19	2,810.
Theft Losses	20	Casualty or theft loss(es). Attach Form 4684. (See instructions.)			20	
Job Expenses		Unreimbursed employee expenses—job travel, union dues,			20	
and Certain	21	job education, etc. Attach Form 2106 or 2106-EZ if required.				
Miscellaneous		(Continue tions)	21			
Deductions	22	Tax preparation fees	22			
		Other expenses—investment, safe deposit box, etc. List type				
		and amount ▶				
			23			
	24	Add lines 21 through 23	24			
	25	Enter amount from Form 1040, line 38 25				
	26	Multiply line 25 by 2% (.02)	26			
	27	Subtract line 26 from line 24. If line 26 is more than line 24, enter	r -0-		27	
Other	28	Other—from list in instructions. List type and amount ▶				
Miscellaneous						
Deductions				28		
Total	29	Add the amounts in the far right column for lines 4 through 28.	Also	o, enter this amount		
Itemized		on Form 1040, line 40		29	34,223.	
Deductions	30	If you elect to itemize deductions even though they are less t				
		deduction, check here		▶ □		

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 Attachment Sequence No. **09**

Department of the Treasury Internal Revenue Service (99) ▶ For information on Schedule C and its instructions, go to www.irs.gov/schedulec ► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

Name of proprietor Samuel P Taxpayer				Social security number (SSN) 123-45-6789						
			attended to the state of the st		and the season	-				
Α	Principal business or profession	•	· ·	e ınstrı	uctions)		₿ En		ode from instructio - 5 4 1 3	
	Engineering Consul					-	D E		er ID number (EIN),	
С	Business name. If no separate	busine	ss name, leave blank.					pioye		
E	Business address (including s	uite or r		·h Δτ	7A					
_	City, town or post office, state				e, NY 10801					
F		Cash			Other (enecify)					
G					2011? If "No," see instructions					No
Н										
ï					n(s) 1099? (see instructions) .					⊠ No
J	If "Yes," did you or will you file									
Part		z un roq	anda romo rocci				•			
1a	Merchant card and third party	pavme	nts. For 2011, enter -0-		1a	0.				
b	Gross receipts or sales not en				1b 106,					
С	Income reported to you on Fo									
·	that form was checked. Caution		, , ,		1c					
d	Total gross receipts. Add line	es 1a th	rough 1c				10	П	106	5,700.
2			-				2			0.
3	Subtract line 2 from line 1d .						3		106	5,700.
4	Cost of goods sold (from line	42) .					4			
5	Gross profit. Subtract line 4	from lin	e3				5		106	5,700.
6	Other income, including federa	al and s	tate gasoline or fuel tax cre	dit or r	refund (see instructions)		6			0.
7	Gross income. Add lines 5 at	nd 6 .	<u> </u>			. ▶	7		106	5,700.
Part	Expenses		Enter expenses for	or bus	siness use of your home o	nly or	line	30.	ı	
8	Advertising	8	950.	18	Office expense (see instruction	ons)	18	;		350.
9	Car and truck expenses (see			19	Pension and profit-sharing pla	ns .	19	,		
	instructions)	9	2,663.	20	Rent or lease (see instruction	s):				
10	Commissions and fees .	10		а	Vehicles, machinery, and equip	ment	20	_		
11	Contract labor (see instructions)	11		b	Other business property .		20	_	8	3,000.
12	Depletion	12		21	Repairs and maintenance .		21			525.
13	Depreciation and section 179 expense deduction (not			22	Supplies (not included in Part	,	22	_		
	included in Part III) (see		651	23	Taxes and licenses		23	-		
	instructions)	13	651.	24	Travel, meals, and entertainn			4	,	- 000
14	Employee benefit programs			а	Travel		24	<u>a</u>		5,000.
45	(other than on line 19).	14	2 700	b	Deductible meals and	\		.		750
15	Insurance (other than health)	15	2,700.	0.5	entertainment (see instructio		24			750.
16	Interest: Mortgage (paid to banks, etc.)	16a		25 26	Utilities		25			L,325.
a b	Other	16b		27a	Other expenses (from line 48	,	27	_		L,600.
17	Legal and professional services	17	700.	b Lia	Reserved for future use .		27			.,000.
28	Total expenses before expen						28		2.6	5,214.
29	Tentative profit or (loss). Subtr						29	\neg),486.
30	Expenses for business use of						30			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
31	Net profit or (loss). Subtract	•			,			\top		
	 If a profit, enter on both Forr 			ne 13)	and on Schedule SE. line 2)				
	If you entered an amount on line	,	,	,	•	}	31		80	,486.
	If a loss, you must go to lin				,	J				
32	If you have a loss, check the b		describes your investment	in this	activity (see instructions).	,				
	 If you checked 32a, enter t 		•		• •					
	on Schedule SE, line 2. If y		· ·	, ,	• • •	}	32	a 🗌	All investment	
	Estates and trusts, enter on Fe						32	o 🗌	Some investme	ent is not
	If you checked 32b, you mu	ı st atta	ch Form 6198. Your loss m	av be l	imited.	,			at risk.	

Schedule C (Form 1040) 2011 Page **2**

Part	Cost of Goods Sold (see instructions)					
33	Method(s) used to					
	value closing inventory: a Cost b Lower of cost or market c	•	er (atta	ch explan	ation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventor If "Yes," attach explanation	y?	. 🗆	Yes	☐ No	
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35				
36	Purchases less cost of items withdrawn for personal use	36				
37	Cost of labor. Do not include any amounts paid to yourself	37				
38	Materials and supplies	38				
39	Other costs	39				
40	Add lines 35 through 39	40				
41	Inventory at end of year	41				
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42				
Part	-	trucl				st
43	When did you place your vehicle in service for business purposes? (month, day, year)					
44	Of the total number of miles you drove your vehicle during 2011, enter the number of miles you used your vehicle during 2011, enter the number of miles you used your vehicle during 2011.	ehicle	for:			
а	Business b Commuting (see instructions) c O	ther				
45	Was your vehicle available for personal use during off-duty hours?		[Yes	☐ No	
46	Do you (or your spouse) have another vehicle available for personal use?		[Yes	☐ No	
47a	Do you have evidence to support your deduction?		[Yes	☐ No	
b	If "Yes," is the evidence written?		[Yes	☐ No	
Part		ne 30				
Pro	ofessional publications				750	١.
Pro	ofessional society dues				850	١.
					•	
						_
48	Total other expenses. Enter here and on line 27a	48			1,600	

SCHEDULE D (Form 1040)

Capital Gains and Losses

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1040NR. ► See Instructions for Schedule D (Form 1040). ▶ Use Form 8949 to list your transactions for lines 1, 2, 3, 8, 9, and 10.

Attachment Sequence No. **12**

Name(s) shown on return Samuel P & Felicity Q Taxpayer Your social security number 123-45-6789

Pa	rt I Short-Term Capital Gains and Losses—As	sets Held One	Year or Less			
Com	plete Form 8949 before completing line 1, 2, or 3.	(e) Sales price from	(f) Cost or other basis	(g) Adjustmer	nts to	(h) Gain or (loss)
	form may be easier to complete if you round off cents to le dollars.	Form(s) 8949, line 2, column (e)	from Form(s) 8949, line 2, column (f)	gain or loss t Form(s) 89- line 2, colum	19,	Combine columns (e), (f), and (g)
1	Short-term totals from all Forms 8949 with box A checked in Part I	14,552.	(14,904.)			-352.
2	Short-term totals from all Forms 8949 with box B checked in Part I		()			
3	Short-term totals from all Forms 8949 with box C checked in Part I		()			
4	Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4	1684, 6781, and 88	324 .	4	
5	Net short-term gain or (loss) from partnerships, Schedule(s) K-1				5	
6	Short-term capital loss carryover. Enter the amount, if ar Worksheet in the instructions	ny, from line 8 of y	our Capital Loss	Carryover	6	()
7	Net short-term capital gain or (loss). Combine lines long-term capital gains or losses, go to Part II below. Oth				7	-352.
Pa	t II Long-Term Capital Gains and Losses—As	sets Held More	Than One Year			
This	plete Form 8949 before completing line 8, 9, or 10. form may be easier to complete if you round off cents to e dollars.	(e) Sales price from Form(s) 8949, line 4, column (e)	(f) Cost or other basis from Form(s) 8949, line 4, column (f)	(g) Adjustmer gain or loss t Form(s) 894 line 4, colum	rom 19,	(h) Gain or (loss) Combine columns (e), (f), and (g)
8	Long-term totals from all Forms 8949 with box A checked in Part II		()			
9	Long-term totals from all Forms 8949 with box B checked in Part II	7,752.	(6,854.)			898.
10	Long-term totals from all Forms 8949 with box C checked in Part II		()			
11	Gain from Form 4797, Part I; long-term gain from Forms from Forms 4684, 6781, and 8824				11	
12	Net long-term gain or (loss) from partnerships, S corpora	tions, estates, and	I trusts from Sched	lule(s) K-1	12	
13	Capital gain distributions. See the instructions				13	26.
14	Long-term capital loss carryover. Enter the amount, if an Worksheet in the instructions			_	14	
15	Net long-term capital gain or (loss). Combine lines 8 the back	through 14 in colu			15	924.

Schedule D (Form 1040) 2011 Page 2

Summary Part III 16 Combine lines 7 and 15 and enter the result 16 572. • If line 16 is a gain, enter the amount from line 16 on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 17 below. • If line 16 is a loss, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete • If line 16 is zero, skip lines 17 through 21 below and enter -0- on Form 1040, line 13, or Form 1040NR, line 14. Then go to line 22. 17 Are lines 15 and 16 both gains? Yes. Go to line 18. No. Skip lines 18 through 21, and go to line 22. 18 Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet in the instructions 18 Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet in the 19 19 20 Are lines 18 and 19 both zero or blank? X Yes. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). Do not complete lines 21 and 22 below. □ No. Complete Form 1040 through line 43, or Form 1040NR through line 41. Then complete the Schedule D Tax Worksheet in the instructions. Do not complete lines 21 and 22 below. 21 If line 16 is a loss, enter here and on Form 1040, line 13, or Form 1040NR, line 14, the smaller of: • The loss on line 16 or 21 • (\$3,000), or if married filing separately, (\$1,500) Note. When figuring which amount is smaller, treat both amounts as positive numbers. Do you have qualified dividends on Form 1040, line 9b, or Form 1040NR, line 10b? 22 the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44 (or in the instructions for Form 1040NR, line 42). ■ **No.** Complete the rest of Form 1040 or Form 1040NR.

Department of the Treasury

Internal Revenue Service (99)

Sales and Other Dispositions of Capital Assets

► See Instructions for Schedule D (Form 1040).

► For more information about Form 8949, see www.irs.gov/form8949 ▶ Attach to Schedule D to list your transactions for lines 1, 2, 3, 8, 9, and 10. OMB No. 1545-0074 Attachment

Sequence No. **12A**

Name(s) shown on return Samuel P & Felicity Q Taxpayer Your social security number 123-45-6789

Part I	Short-Term Capital Gains a	nd Losses	-Assets He	eld One Year	or Less	·	
*Caution.	must check one of the boxes bel Do not complete column (b) or (g) 40)). Columns (b) and (g) do not a	until you hav	e read the inst	tructions for the	ose columns (se	e the Instruction	
	t-term transactions reported on \Box 99-B with basis reported to the IRS			ns reported on orted to the IRS		ort-term transact	
1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	
	Bank of America		03/09/11	07/21/11	1,996.	2,968.	
	Microsoft		03/09/11	07/21/11	5,370.	5,228.	
200 shs	Merck		03/09/11	07/21/11	7,186.	6,708.	
amo	als. Add the amounts in column bunts in column (g). Enter here an A above is checked), line 2 (if bo	d include on	Schedule D, I	line 1 (if			
	C above is checked)			2	14,552.	14,904.	

Name(s) shown on return. Do not enter name and social security number if shown on other side. Samuel P & Felicity Q Taxpayer

Your social security number

123-45-6789

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

*Caution. [must check one of the boxes belo Do not complete column (b) or (g) 40)). Columns (b) and (g) do not a	until you hav	e read the inst	ructions for the	ose columns (se	e the Instruction	
(A) Long	-term transactions reported on		erm transaction	ns reported on	Form (C) Lor	ng-term transacti	
Form 10	99-B with basis reported to the IRS			orted to the IR		nnot check box	
3	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Code, if any, for column (g)*	(c) Date acquired (Mo., day, yr.)	(d) Date sold (Mo., day, yr.)	(e) Sales price (see instructions)	(f) Cost or other basis (see instructions)	(g) Adjustments to gain or loss, if any*
200 shs		Tor column (g)	03/11/10	07/21/11	3,782.	3,346.	gain or ioss, ii arry
200 shs			03/11/10	07/21/11	3,970.	3,508.	
				<u> </u>			
	als. Add the amounts in column						
	ounts in column (g). Enter here and						
	A above is checked), line 9 (if book C above is checked)		s cnecked), or	line 10 ▶ 4	7,752.	6,854.	
(11 D)	ox o above is checked)	<u> </u>		🖊 4	1,154.	0,004.	

SCHEDULE SE (Form 1040)

Self-Employment Tax

OMB No. 1545-0074 Attachment

Department of the Treasury Internal Revenue Service (99) ► Attach to Form 1040 or Form 1040NR.

► See separate instructions.

Sequence No. 17

Name of person with self-employment income (as shown on Form 1040)

Samuel P Taxpayer

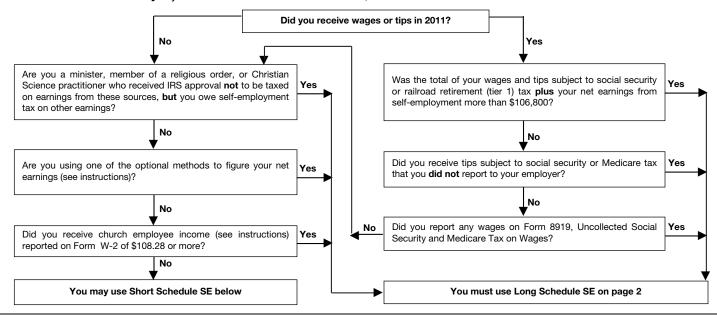
Social security number of person with self-employment income

123-45-6789

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note. Use this flowchart only if you must file Schedule SE. If unsure, see Who Must File Schedule SE in the instructions.



Section A-Short Schedule SE. Caution. Read above to see if you can use Short Schedule SE.

	• •	1a	
		1b ()
box 14, code A (other than farming); and Schedule K-1 (Form Ministers and members of religious orders, see instructions for typ	1065-B), box 9, code J1. es of income to report on	2	80,486.
Combine lines 1a, 1b, and 2		3	80,486.
		4	74,329.
Note. If line 4 is less than \$400 due to Conservation Reserve Progsee instructions.	ram payments on line 1b,		
Self-employment tax. If the amount on line 4 is:			
• \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here or Form 1040NR, line 54	and on Form 1040, line 56,		
• More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,	107.20 to the result.		
Enter the total here and on Form 1040, line 56, or Form 1040NR, line	ne 54	5	9,886.
Deduction for employer-equivalent portion of self-employment to	ax.		
If the amount on line 5 is:			
• \$14,204.40 or less, multiply line 5 by 57.51% (.5751)			
• More than \$14,204.40, multiply line 5 by 50% (.50) and add \$1,067 to the result			
40.40ND II 07	6 5,685.		
	If you received social security retirement or disability benefits, enter the ame Program payments included on Schedule F, line 4b, or listed on Schedule K-1 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Sbox 14, code A (other than farming); and Schedule K-1 (Form Ministers and members of religious orders, see instructions for typ this line. See instructions for other income to report	Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b ▶ Note. If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions. Self-employment tax. If the amount on line 4 is: • \$106,800 or less, multiply line 4 by 13.3% (.133). Enter the result here and on Form 1040, line 56, or Form 1040NR, line 54 • More than \$106,800, multiply line 4 by 2.9% (.029). Then, add \$11,107.20 to the result. Enter the total here and on Form 1040, line 56, or Form 1040NR, line 54	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code Y Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report . Combine lines 1a, 1b, and 2 Multiply line 3 by 92.35% (.9235). If less than \$400, you do not owe self-employment tax; do not file this schedule unless you have an amount on line 1b

Form **8863**

Education Credits (American Opportunity and Lifetime Learning Credits)

Department of the Treasury Internal Revenue Service (99) OMB No. 1545-0074

2011

Attachment Sequence No. 50

Name(s) shown on return

Samuel P & Felicity Q Taxpayer

Your social security number 123-45-6789



You cannot take both an education credit and the tuition and fees deduction (see Form 8917) for the **same student** for the same year.

Par		unity Credit t take the American op	oportunity credit for	more than 4	tax yeaı	rs for the same stu	dent.
1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$4,000 for each student.	(d) Subtract \$2,000 from the amount in column (c). If zero or less, enter -0		(e) Multiply the amount in column (d) by 25% (.25)	(f) If column (d) is zero, enter the amount from column (c). Otherwise, add \$2,000 to the amount in column (e).
	Cyril T						
	Taxpayer	123-45-1234	4,000.	2	,000.	500.	2,500.
					,		
	Tentative American oppor lifetime learning credit for a	_		. ,	-	_	2,500.
Par		Credit ot take the American	opportunity credit	and the lifet	ime lea	rning credit for the	same student in
3		name (as shown on page	e 1 of your tax return)			dent's social security er (as shown on page	(c) Qualified expenses (see
	First name	Last n	ame			of your tax return)	instructions)
4	Add the amounts on line 3	s, column (c), and ente	r the total		·	4	
5	Enter the smaller of line 4	or \$10,000				5	
6	Tentative lifetime learning Part III; otherwise go to Pa				-	-	
For P	aperwork Reduction Act Notice				01/05/12 TT		Form 8863 (2011

Form 8863 (2011) Page **2**

Part	III Refundable American Opportunity Credit				
7	Enter the amount from line 2			7	2,500.
8	Enter: \$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	8	180,000.		
9	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	9	124,590.		
10	Subtract line 9 from line 8. If zero or less, stop ; you cannot take any education credit	10	55,410.		
11	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	11	20,000.		
12	If line 10 is: • Equal to or more than line 11, enter 1.000 on line 12]		
	• Less than line 11, divide line 10 by line 11. Enter the result as a decimal (ro at least three places)			12	1.000
13	Multiply line 7 by line 12. Caution: If you were under age 24 at the end of the the conditions on page 4 of the instructions, you cannot take the refundable	Áme	erican opportunity	10	2 500
	credit. Skip line 14, enter the amount from line 13 on line 15, and check this l			13	2,500.
14	Refundable American opportunity credit. Multiply line 13 by 40% (.40). Ent on Form 1040, line 66, or Form 1040A, line 40. Then go to line 15 below .			14	1,000.
Part				1	
15	Subtract line 14 from line 13			15	1,500.
16	Enter the amount from line 6, if any. If you have no entry on line 6, skip line enter the amount from line 15 on line 6 of the Credit Limit Worksheet (see instance).			16	
17	Enter: \$122,000 if married filing jointly; \$61,000 if single, head of household, or qualifying widow(er)	17			
18	Enter the amount from Form 1040, line 38, or Form 1040A, line 22. If you are filing Form 2555, 2555-EZ, or 4563, or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter	18			
19	Subtract line 18 from line 17. If zero or less, skip lines 20 and 21, and enter zero on line 22	19			
20	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	20			
21	If line 19 is:				
	• Equal to or more than line 20, enter 1.000 on line 21 and go to line 22				
	• Less than line 20, divide line 19 by line 20. Enter the result as a decimal (re	ounc	led to at least three		
	places)			21	
22	Multiply line 16 by line 21. Enter here and on line 1 of the Credit Limit Workshop	•	•	22	
23	Nonrefundable education credits. Enter the amount from line 11 of the (see instructions) here and on Form 1040, line 49, or Form 1040A, line 31.			23	1,500.
					0000